निबंधन संख्या पी0टी0-40

बिहार गजट

असाधारण अंक

बिहार सरकार द्वारा प्रकाशित

23 आश्विन 1947 (श0)

(सं0 पटना 1675) पटना, बुधवार, 15 अक्तूबर 2025

उद्योग विभाग

आदेश

3 अक्तूबर 2025

सं०सं० 4तक०/नीति–विविध/03/2024–3637—उद्योग विभाग, बिहार, पटना के संकल्प ज्ञापांक–3223, दिनांक–26.08.2025 द्वारा राज्य के औद्योगिक विकास को तीव्र गति देने हेतु बिहार औद्योगिक निवेश प्रोत्साहन नीति, 2016 के अंतर्गत ''**बिहार औद्योगिक निवेश प्रोत्साहन पैकेज (BIIPP), 2025**'' लागू है।

निर्गत बिहार औद्योगिक निवेश प्रोत्साहन पैकेज (BIIPP), 2025 **के अनुलग्नक–1** की **कंडिका–11 की उप कंडिका(i) एवं (iii) इस प्रकार है**:–

उप कंडिका(i) –पैकेज के अन्तर्गत विस्तृत शर्तो को विभाग के द्वारा संबंधित विभागों के परामर्श से विभागीय मंत्री के अनुमदनोपरांत जारी किया जायेगा।

उप कंडिका(iii)–इस पैकेज के अनुवादित संस्करण के अर्थ और व्याख्या में, किसी भी विसंगति की स्थिति में अंग्रेजी संस्करण सभी प्रकार से बाध्यकारी और मान्य होगा।

उक्त के आलोक में **बिहार औद्योगिक निवेश प्रोत्साहन पैकेज (BIIPP), 2025** की विस्तृत विवरणी (अंग्रेजी संस्करण) अनुलग्नक के रूप में सलंग्न है।

आदेश से,
मिहिर कुमार सिंह,
अपर मुख्य सचिव।

Department of Industries

Bihar Industrial Investment Promotion Package (BIIPP), 2025

Bihar Industrial Investment Promotion Package, 2025.—The Government of Bihar recognizes the need of fiscal incentives to improve the competitiveness of the units operating in the state. Accordingly, the Government of Bihar has formulated a customized package of fiscal incentives which takes into cognizance the state's comparative advantages and boosts the industrial growth in the state. The Industrial Package 2025 shall be in operation from the date of notification of this package till 31stMarch 2026.

1. ***General Conditions:—***

I. As per this package, new industrial units shall have to apply on or before 31March 2026 on Single Window Clearance portal of Department of Industries. The minimum project cost of the Industrial Unit should be more than **₹ 50 Lakhs,** and the implementation milestone of the project must be achieved before 31st March 2027.

II. Existing industrial units that have already availed incentives or benefits under BIIPP 2016 and have completed their eligibility period, shall be eligible to claim incentives under the **expansion category** of BIIPP 2025, provided the expansion takes place after the notification of BIIPP 2025.

III. Industrial units that applied under the BIIPP 2016 but have not commenced commercial production and have not received approval of the stages –Stage-1 clearance, Financial Incentive, or Date of Commercial Production - and they intend to avail benefits under BIIPP 2025, have to again file a fresh application to avail the grant under new package.

IV. If Units approved under the New Industrial Package BIIPP 2025 avail the benefits of financial or other types of incentives payable under this package, then the same type of benefits cannot be availed under other policies. However, the types of incentives mentioned under other policies which are not mentioned in BIIPP 2025, can be availed under dovetailing. For example, the industrial unit in the textile sector can avail the financial incentives mentioned in the Bihar Textile and Leather Policy, 2022 issued for Textile sector in employment incentive, and in that situation the employment incentive mentioned in BIIPP, 2025 will not be payable.

V. Existing industrial units registered and receiving benefits under the existing BIIPP, 2016 policy will not be eligible for grants or incentives under the Bihar Industrial and Investment Promotion Package, 2025.

VI. The package may be amended and modified during implementation. However, all such amendments and modifications shall be applied prospectively and shall not curtail any benefit or concessions already granted under the package.

Please refer to Annexure – 1 for additional terms and conditions

2. ***Coverage***

2.1 ***High-Priority Sectors.—***A brief overview of the high priority sectors under this package is presented below:

S.No.	Sector	Criteria
1	Food Processing	*For coverage under High Priority sector, Investment in Fixed Assets and Plant and Machinery (excluding Land) must be more than or equal to ₹05 (Five) Crore otherwise it shall be covered under Priority Sector.*
2	Textiles and Leather	*Creating direct employment of at least 50 direct employees (excluding support staff such as Drivers, Guards etc.)*
3	Creation for Media and Entertainment Houses	*Investment in Fixed Assets and Plant and Machinery, (excluding land) must be at least ₹ 5 Crore and creation of direct employment of at least 50 direct employees.*

S.No.	Sector	Criteria
4	Logistics	*Investment in Fixed Assets and Plant and Machinery, (excluding land) must be at least ₹ 5 Crore*
5	Information Technology (IT), Information Technology Enabled Services (ITeS) and Electronics System Design and Manufacturing (ESDM), Global Capability Centre (GCC)	
6	Electric Vehicle (EV)	
7	Pharmaceuticals and Medical Devices	
8	Toys Manufacturing	
9	Renewable and Green Energy (including CBG and Fuel Based Ethanol, Methanol)	

2.2 ***Priority Sectors***

Automobiles	General Manufacturing	Beverages, spirits and vinegars
Small Machine Manufacturing, Mechanical Appliances	Paints and chemical products	Ceramic Products
FMCG Products (Soap, Detergent, Washing Preparations, Organics, etc.)	Health and Wellness Centre	Arms and ammunition
Plastic and Rubber	Waste Recycling	Glass and Glassware
Healthcare	Fertilizers	Bullion, Gems and Jewellery Manufacturing
Wood Based Industries	Clocks and watches	Sports Goods Manufacturing
Furniture (Plastic, Glass, Leather, Modular, MDF, Aluminium, Metal or a mix of above base materials)		

2.3 ***Non-Priority Sectors.***—Products not covered under the scope of High Priority and Priority and not included in the Negative List

2.4 ***Negative list.***—The following units which are outlined in the negative list will not be eligible for any support under this package:

i. Units manufacturing narcotic drugs
ii. Units manufacturing alcoholic beverages
iii. Units manufacturing asbestos
iv. Any industry which impacts the environment negatively

2.5 For units whose products are not classified under the High Priority or Priority sectors and are also not in the Negative List, the SIPB may take a decision to consider those products under High Priority, Priority or Non-Priority sector.

For Details Please refer to Annexure – 2

3. ***Regional Growth.***—To promote industrial growth with regional economic balance, districts are categorized into Region A and Region B based on the industrialization expansion. This package provides additional incentives to Region A where focussed policy intervention and additional incentives are required.

S.No.	Region	Districts
1	**Region A**	Aurangabad, Arwal, Araria, Banka, Bhagalpur, Bhojpur, Darbhanga, East Champaran, Gopalganj, Jamui, Jehanabad, Kaimur, Katihar, Khagaria, Kishanganj, Lakhisarai, Madhepura, Madhubani, Munger, Nawada, Nalanda, Purnea, Rohtas, Saharsa, Samastipur, Saran, Supaul, Sitamarhi, Sheikhpura, Sheohar,Siwan, West Champaran
2	**Region B**	Begusarai, Buxar, Gaya, Muzaffarpur, Patna, Vaishali

4. ***Package of Incentives***

4.1 ***Overview of Incentives: For High-Priority, Priority and Non-Priority***

1. Investment Promotion Subsidy Options (*Eligible units can opt for any one of the Options from Option 1 to Option 3*)	
Option 1	**Interest Subvention + Tax Related Incentives*(Table -1)***
	OR
Option 2	**Net SGST Reimbursement ofupto300% of approved project cost** to be paid for**14 Years*(Table -2)***
	OR
Option 3	**Capital Subsidy***(Table-3)*
AND	
2. Land on concessional rate (*For eligible units as defined in this package*)	
AND	
3. Other Applicable Incentives as per the Package	
Employment Incentive, Export Incentive, Skill Development Incentive, Environmental Protection Incentive, Renewable Energy Usage Incentive, CFC Development Incentive, 100% Reimbursement on Stamp Duty/Land Conversion Fee, Incentive for Private Industrial Park, Patent Registration, Quality Certification, CGTSME charges for Micro and Small units shall be additionally payable.	
AND	
Other Incentives offered through State Government Policies and GOI policies (Dovetailing is also allowed)	

4.2 ***Investment Promotion Subsidy***.—Investors shall be provided a one-time opportunity to select any one option from among the three mutually exclusive options available for availing the Investment Promotion Subsidy.This selection shall be exercised by the investor after the commencement of the Project, during the submission of the application for incentives. No further opportunity to alter the choice made by the applicant shall be permitted thereafter.

4.3 ***Option 1: Interest Subvention + Tax Related Incentives (Table-1)***

Sector Category	Interest Subvention		Tax Related Incentives (SGST Reimbursement)
High Priority	▪ 10% (12% for Micro and Small units) for 5 years ▪ Maximum: 50% of Approved Project Cost (Increased from ₹20 crore to ₹40 crore)	**AND**	▪ 100% reimbursement for 5 Years ▪ Maximum:100% of Approved Project Cost
Priority	▪ 10% (12% for Micro and Small units) for 5 years ▪ Maximum: 30% of Approved Project Cost (Increased from ₹10 crore to ₹20 Cr)		▪ 80% reimbursement for 5 years, ▪ Maximum:100% of Approved Project Cost
Non-Priority	▪ 10% (12% for Micro and Small units) for 5 years ▪ Maximum: 15% of Approved Project Cost (Increased from ₹10 crore to₹20 Cr)		▪ 80% reimbursement for 5 years ▪ Maximum: 70% of Approved Project Cost

Option-1 i.e. eligibleunits opting for Interest Subvention and Tax Related Incentive shall be entitled to the following benefits:-

Type of Incentive- Interest Subvention:-

a. State shall extend "Interest Subvention" to all the eligible units on the term loan availed by the unit from a scheduled commercial bank or financial institution approved by RBI/SEBI.
b. The rate of interest for interest subvention will be 10% or actual rate of interest on term loan, which ever is lower. For micro and small units, there shall be an interest subvention of 12%.
c. The subvention limit for High-Priority Sectors shall be 50% of the approved project cost. The upper limit of this subvention shall be ₹40 Crore.
d. The subvention limit for Priority Sectors shall be 30% of the approved project cost. The upper limit of this subvention shall be ₹20 Crore.
e. The subvention limit for Non-Priority Sectors shall be 15% of the approved project cost. The upper limit of this subvention shall be ₹20 Crore.
f. For Micro & Small Units CGTMSE (Credit Guarantee Fund Trust for Micro and Small Enterprises) fee will be paid in addition

Tax Related Incentive.— All Units opting as mentioned in Para 4.3 can avail the benefits of SGST reimbursement along with interest subvention to the following extent:

i. High- Priority sector: 100% of the approved project cost
ii. Priority sector: 100% of the approved project cost
iii. Non-priority sector: 70% of the approved project cost

For Details, Please referto Annexure -3

4.4 ***Option 2: Special SGST Package (Table-2).—***Units that opt forthe **Special SGST Package**(Option 2) are eligible for the following benefits**:**

Particulars		**Large (more than ₹ 50 Cr and Up to ₹ 200 Cr)**	**Mega (more than ₹ 200 Cr. and up to ₹ 500 Cr.)**	**Super Mega (More than ₹ 500 Cr.)**
		High-Priority/ Priority/ Non-Priority	**High-Priority/ Priority/ Non-Priority**	**High-Priority/ Priority/ Non-Priority**
Region A	Overall Ceiling (as % of Approved Project Cost)	**150%**	**250%**	**300%**
	Annual Ceiling (as % of Approved Project Cost)	25%	25%	25%
Region B	Overall Ceiling (as % of Approved Project Cost)	**125%**	**200%**	**250%**
	Annual Ceiling (as % of Approved Project Cost)	20%	20%	20%
Period of Reimbursement in Years		10 Years	12 Years	14 Years

Type of Incentive & Special SGST Package:

a. All new units will be entitled to receive **100% reimbursement against the admitted SGST deposited in the account of the state government** (excluding any tax paid by them arising out of a purely trading business) from the date of commencement of commercial production. The SGST reimbursement will be applicable only to the net tax payable, after adjustment of IGST and SGST credit available in the Electronic Credit Ledger, from the date of implementation of this package. This reimbursement will be payable to eligible units as per Option 2 up to 10 years, 12 years and 14 years from the date of commercial production of the units.

- ***Large units****(having an approved project cost more than₹ 50 Cr. and up to ₹ 200 Cr.)*shall be eligible for SGST reimbursement **for a period of 10 years** as below:
  i. For units in Region A, an overall ceiling of **150% of the approved project cost** with an annual ceiling of **25%** of the approved project cost.
  ii. For units in Region B, an overall ceiling of **125% of the approved project cost** with an annual ceiling of **20%** of the approved project cost
- ***Mega units (High-Priority/ Priority/ Non-Priority)*** (*having an approved project cost more than₹ 200 Cr.and upto₹ 500 Cr.*) shall be eligible for SGST reimbursement **for a period of 12 years** as below:
  i. For units in Region A, an overall ceiling of **250% of the approved project cost** with an annual ceiling of **25%** of the approved project cost
  ii. For units in Region B, an overall ceiling of **200% of the approved project cost** with an annual ceiling of **20%** of the approved project cost
- ***Super Mega units (High-Priority/ Priority/ Non-Priority)*** *(having an approved project cost more than₹500 Cr.*) shall be eligible for SGST reimbursement **for a period of 14 years** as below:
  i. For units in Region A, an overall ceiling of **300% of the approved project cost** with an annual ceiling of **25%** of the approved project cost
  ii. For units in Region B, an overall ceiling of **250% of the approved project cost** with an annual ceiling of **20%** of the approved project cost

For Details, please refer to Annexure -4

4.5 Option 3: Capital Subsidy (Table-3).—Large, Mega, and Super-Mega Category Units that opt for the **Capital Subsidy** (Option 3) will be eligible for following benefits**:**

Particulars	**Large (More than₹50 Cr. And up to ₹. 200 Cr.)**			**Mega (More than ₹200 Cr. and upto ₹ 500 Cr.)**	**Super Mega (More than ₹ 500 Cr.)**
	High-Priority	**Priority**	**Non-Priority**	**High-Priority/ Priority/ Non-Priority**	**High-Priority/ Priority/ Non-Priority**
Incentive	30% of Approved Project Cost	25% of Approved Project Cost	20% of Approved Project Cost	22 % of Approved Project Cost	**25 % of Approved Project Cost (No Upper Cap)**
Region A (Upper Cap)	**40 Cr.**	**30 Cr.**	**25 Cr.**	**110 Cr.**	
Region B (Upper Cap)	**30 Cr.**	**25 Cr.**	**20 Cr.**	**100 Cr.**	**22 % of Approved Project Cost - (No Upper Cap)**
Incentive Disbursal Duration	Over 10 years in 10 equal annual instalments			Over 12 years in 12 equal annual instalments	Over 14 years in 14 equal annual instalments

Type of Incentive & Special Capital SubsidyPackage.—Units can avail **Capital Subsidy** in annual instalments subject to the annual ceiling limit mentioned as per the regional categorization and Approved Project Cost as mentioned in Table 3 above.

I. ***Large units****(Approved project cost more than ₹ 50 Cr. butless than ₹. 200 Cr.)*shall be eligible for **Special Package of Capital Subsidy** for a period of **10 years in 10 annual instalments** subject to the conditions mentioned below:

a. ***High-Priority Sector:*** Capital subsidy of **30% of Approved Project Cost**
- Upper Cap of ₹ 40 Crores for units in Region A.
- Upper Cap of ₹ 30 Crores for units in Region B.

b. ***Priority Sector:*** Capital subsidy of **25% of Approved Project Cost**
- Upper Cap of ₹ 30 Crores for units in Region A.
- Upper Cap of ₹ 25 Crores for units in Region B.

c. ***Non-Priority Sector:*** Capital subsidy of **20% of Approved Project Cost**
- Upper Cap of ₹ 25 Crores for units in Region A.
- Upper Cap of ₹ 20 Crores for units in Region B.

II. ***Mega units*** *(Approved project cost ₹ 200 Cr. and more)*shall be eligible for **Special Package of Capital Subsidy** of **22% of Approved Project Cost** for a period of **12 years in 12 equal annual instalments** subject to the conditions mentioned below:
- Upper Cap of ₹ 110 Crores for units in Region A.
- Upper Cap of ₹ 100 Crores for units in Region B.

III. ***Super Mega units*** *(Approved project cost more than₹500 Cr.)*shall be eligible for **Special Package of Capital Subsidy** for a period of **14 years in 14 equal annual instalments** subject to the conditions mentioned below:
- **25% of Approved Project Cost** for units in Region A.
- **22% of Approved Project Cost** for units in Region B.

i. The Industrial unit will be eligible for the first year of annual instalment of capital subsidy without any condition.

ii. From the second year onwards(till the time limit), the subsidy will be equal to 100% of the equated annual installment due, provided that production is at least 75% of the previous year's production or 80% of the installed capacity, whichever is greater. If this condition is not met, the capital subsidy will be reduced proportionally.

iii. The installed capacity will be the capacity declared in the approved Detailed Project Report (DPR). Production volume will be determined based on the average price of goods sold, as recorded in the Goods and Services Tax (GST) paid by the unit.

iv. Production will be determined based on the GST amount paid on the average unit price.

4.6 ***Additional Incentives under the New Package***

4.6.1 ***Employment Generation Incentive.—For High-Priority & Priority.—*** For new Units, 100% reimbursement of expenditure **(Up to ₹ 2000Per Month Per Employee)** in respect of contribution made by unit to ESI and EPF scheme accounts of its employee, who are domicile of Bihar for a period of 5 years. **This will be in addition to the Pradhan Mantri Viksit Bharat Rojgar Yojna (PMVBRY) skill development incentive.**

The units in the Textile & Leather sector will be eligible for the benefits of the incentives as per the **Bihar Textile & Leather Policy 2022.**

4.6.2 ***Export Incentive.—***Exporters are being given export Incentives at the rate of 1% of FOB Value upto a maximum of ₹ 20 lakhs per financial year for 07 years under Bihar Export Promotion Policy 2024.For approved units under BIIPP 2025, the annual limit shall be doubled upto₹ 40 lakhs per financial year, and the eligible time limit shall be doubled to 14 years. The other terms and conditions of Bihar Export Promotion Policy 2024 shall prevail.

4.6.3 ***Environmental Protection Incentive.—***High Priority and Priority Sectors units shall be eligible for 25% reimbursement of cost incurred on setting upof Effluent Treatment Plants, ZLD & Sewage treatment Plants (up to₹ 1 Cr.)

4.6.4 ***Renewable Energy Usage Incentive.—***Installation of system having above 10 KW capacity based on renewable energy sources such as solar/ wind/hydro/ biomass/ hybrid solar-wind technologies will be eligible for reimbursement at the rate of 20% of total cost (up to a maximum of Rs 6 Lakh.)

4.6.5 ***Common FacilitiesCenter (CFC) Development Incentive.***—For high priority sectors like- Textile and Leather, Food processing industries, assistance will be given on a case to case basis for development of Common Facility Centre in BIADA Industrial Area.

4.6.6 ***Patent Registration.***—Reimbursement of 50% of the expenses incurred in filling of patent, attorney fees, patent tracking will be reimbursed up to a maximum of ₹ 2 Lakh per domestic patent and ₹ 6 Lakh per Foreign patent.

4.6.7 ***Quality Certification Assistance.***—An incentive of 50% of the cost upto a celing of Rs 2 Lakh per unit will be given to MSME units obtaining GMP, UASFDA, ISO, ISI, BIS, FPO, AGMARK, Ecomark or any other national or international quality certification.

4.7 ***Skill Development Incentive, Exemption from Stamp Duty/ Registration Charges, Land Conversion Fees shall be applicable as BIIPP, 2016***

For Details, please referto Annexure -5

5. ***Allotment of Industrial land by BIADA.***—As per Bihar Industrial Investment Promotion Package, 2025, BIADA will allot land to manufacturing and service sector units listed in this package. Services approved for BIADA land allotment includes IT/ITES services, Multispecialty/ super specialty hospital/specialty hospitals (100+ beds), 4 star and 5 star hotels/top 100 medical or engineering colleges listed by NIRF (Ministry of Human Resource Development, Government of India) and start-up co-working spaces are included. Entrepreneurs have to apply on BIADA portal (https://biada1.bihar.gov.in) for land allotment. Decision on land allotment will be taken in a time-bound manner in the meeting of BIADA's "Project Clearance Committee (PCC)".

6. ***Special Concession on Land Allotment.***—In order to accelerate industrialisation and facilitate setting up of manufacturing unitslisted in this package, land allotment in notified industrial areas in all sectors will be made at proportionately reduced rates for a period of 30 years in place of the prevailing 90-year lease.

6.1 Under this package, in order to promote employment and investment, land will be allotted as per requirement at a token amount of **₹01**, as follows:

I. **For unitswith an investment more than ₹ 100 crore and creating minimum 1000 direct jobs will be allotted land up to 10 acres.**

II. **Leading Domestic and Foreign Companies (Anchor Industry) listed in the *Fortune 500 Global* and *Indian* list, will be allotted land up to 10 acres, as per the requirement, if they invest more than ₹ 200 crores**

III. **For Industries investing more than ₹1,000 crore will be allotted land up to 25 acres.**

6.2 Other companies will be eligible for allotment of land at 50% of the notified rate of BIADA.

6.3 All these land allotment concessions will be applicable to the general industrial area or in the specified regional Industrial Park but will be applicable to the manufacturing units of the respective special sector and hotel and hospitals mentioned in serial no. 5 of service sector for the specified regional industrial parks.**This concession will be given only if the investor fulfills all the prescribed eligibility criteria and completes at least 25% construction of the unit by March 31, 2027.** In case of non-compliance, the investor will have to pay the full notified rate of land without giving the benefit of special concessional rate.

For Details, please referto Annexure -6

6.4 ***Designated Regional Industrial parks***

S.No.	Regional Industrial Park	Preferred Location(s)
1	IT/ITeS and ESDM Park including GCC (Global Capability Centres)	i. Sikandarpur, Bihta ii. MMLP, Fatuha iii. Bakhtiyarpur, Patna iv. Rajapakar, Vaishali
2	Pharma Park & Medical Devices Park	i. Amnour, Saran ii. Rajapakar, Vaishali
3	Toy Park & Textile Park	i. Kumarbagh, West Champaran ii. Bela, Muzaffarpur
4	Automobile/ OEMC & Electronic City	IMC, Gaya
5	Education & Medi city	i. Bakhtiyarpur, Patna ii. Simaria, Begusarai
6	Textile & Leather Park	Mahwal, Muzaffarpur
7	Leather Tannery Cluster	Kishanganj
8	Mega Food Park	i. Muzaffarpur ii. Khagaria
9	Fin-tech City	Patna

7. ***Customized Incentive Package: On Investments of more than ₹2000 Crore and creation of minimum 1000 Direct Employment.***—Projects which involve an investment of more than ₹ 2000 crores in plant and machinery and provide direct employment to more than 1000 persons will give long term direct and indirect benefits to investment environment and employment generation in the state. Any such Investment project will be entitled to a Customized Incentive Package.

8. ***Special Incentive Package for Special Category.***—For Special Category (Scheduled Castes (SC), Scheduled Tribes (ST), Extremely Backward Classes (EBC), women, differently abled persons, war widows and third gender) entrepreneur, efforts will be made to promote entrepreneurship among them. In case of a new unit set up by a Special Category entrepreneur, interest subsidyat the rate of 15% increase or the actual rate of interest on term loan, whichever is lower will be applicable (except for Micro and Small units). The ceiling of this subvention for all sectors (High Priority, Priority and Non-Priority sector projects) will be increased upto 15% of the approved Project Cost.

9. ***Dovetailing with policies and schemes of the Central Government.***— Under the Package, dovetailing with Central Government/State Government policies and schemes will be permitted. Investors will have to submit a declaration of type and quantum of incentives received/ to be received under the Central Government policies.

10. ***Package Implementation, Monitoring and Grievance Redressal.***—

(i) **Stage-1 Clearance:** For availing incentive under this package, the eligible units have to submit applications. Applications can be made through Single Window Clearance Portal(swc2.bihar.gov.in).Stage-1 clearance shall be granted within 15 working days of the submission of complete application along with all the required supporting documents. The Maximum time limit for clearance from the State Investment Promotion Board (SIPB) shall be 30 days.

(ii) **Financial Clearance:** Entrepreneurs have to submit application for Financial Clearance on Single Window Clearance portal (swc2.bihar.gov.in).Financial Clearance shall be granted within 15 working days of submission of complete application along with all the required supporting documents. The maximum time limit for approval from the State Investment Promotion Board (SIPB)approval shall be 30 days.

(iii) The State Investment Promotion Board (SIPB) will monitor the implementation of the package. Quarterly reports on the implementation of the package will be submitted to SIPB.

(iv) All matters of interpretation/disputes shall be decided by the Secretary/ Principal Secretary/Additional Chief Secretary, Department of Industries. Such interpretation/ decision shall be final and binding on all the parties.

11. ***Implementing Conditions:-***

i. The terms used in this Package shall have the same meaning as assigned to them under the Bihar Industrial Investment Promotion Policy, 2016, as the context may require. All matters of interpretation/disputes shall be decided by the Secretary/ Principal Secretary/ Additional Chief Secretary/ Department of Industries. Such interpretation/decision shall be final and binding on all concerned parties.

ii. In case of any discrepancy in the meaning and interpretation of the translated version of this package, the English version shall be binding and valid in all respect.

iii. This package shall come into **effect from the date of notification** and shall remain in force for **the package period**.

iv. For the purpose of calculation of capital incentive under this package, the value of plant and machinery as mentioned in approved project cost of Detailed Project Report (DPR) will be considered.

Annexure – 1

(Additional General Conditions)

i. Incentives under this package would be applicable only for the investments made within the State.

ii. Any existing or new unit, expanding its capacity, diversifying, or modernizing during the package period will be eligible for benefits as applicable to new units on their incremental Approved Project Cost, provided the minimum additional investment is **₹ 50 lakhs** and the unit generates direct employment for at least **25 additional persons**. In such cases, there must also be a **minimum capacity expansion/modernization of 25%** of the existing unit's capacity.

iii. This package shall be applicable only for private investment, including foreign investment, but shall not apply to public sector investment by Central or State Governments. However, any joint venture where the share of the Private Party is at least 50% or above will be eligible for the benefits of the package.

iv. Any unit manufacturing any product, wherein the manufacturing activity does not contribute to value addition shall not be considered under this package. Units involved only in trading activities will not come under the purview of this package.

v. Units promoted by individuals/ firms/ companies etc. that at any point in the past were blacklisted by the government (state or central) will not be eligible to avail the benefits of this package.

vi. Units promoted by individuals/ firms/ companies etc. that at any point in the past has defaulted on any loan availed from any bank or Financial Institutions (FIs) or has any dues payable to the government will not be eligible to avail the benefits of this package.

vii. Only Services as mentioned in this package in the coverage section shall be eligible for the respective incentives under this package.

viii. Industries mentioned in the negative list would not be eligible for any incentive /subsidy.

ix. If any false declaration is given for the purpose of availing incentives or if incentives are availed for a unit that was not eligible or any violation of condition of this package, the amount of incentive is liable to be recovered from the date of availing such incentives along with interest compounded annually @ 18% per annum. In case of non-payment within the stipulated time, the State Government shall recover such amounts including interest as arrears of land revenue.

x. If any false declaration is given for the purpose of availing of incentives or if incentives are availed for a unit that was not eligible or any violation of condition of this package, the amount of incentives will be liable to be recovered in accordance with the BIIPP 2016 policy.

xi. A unit will not get any incentive beyond the period specified in this package from the date of commencement of commercial production or 14 years from the date of end of this package, whichever is earlier.

xii. The incentives will cease either on the exhaustion of the applicable quantum or on the completion of the eligible period, whichever is earlier. Any unutilized incentive at the end of the eligibility period shall lapse.

xiii. All definitions, guiding principles, general conditions, special incentives to special categories,other eligibility criteria and other provisions not specifically mentioned in the **Bihar Industrial Investment Promotion Package, 2025 (BIIPP 2025)** shall be governed by the provisions of the **Bihar Industrial Investment Promotion Act, 2016** and the **Bihar Industrial Investment Promotion Rules, 2016**.

Annexure-2

Coverage

(a) High Priority & Priority sectors in the Food Processing Sector

Sectors	Investment Opportunity
Maize Processing	(a) Maize-based Feed units (Cattle Feed, Fish Meal, Poultry Feed). Units should use Industrial methods for the manufacturing process (b) Maize-related food products (c) Starch Manufacturing Unit and other maize-related products except primary processing like grading, sorting, etc.
Fruits & Vegetable (F&V) Processing	(a) All kinds of F&V processing units (including units for manufacturing dehydrated and frozen F&V items using IQF/Blast Freezer/Spiral Freezer, etc.) (b) Dehydration and powdering of vegetables like onions, mushrooms, etc. (c) Unit for processing litchi (e.g., units for manufacturing litchi pulp, juice, pulp slabs, jam, jelly, beverage, nectar, candies, powder, etc.) (d) Unit for processing local variety (varieties from Bihar) of mangoes into pulp, juice, pulp slabs, jam, jelly, beverage, nectar, candies, powder, etc. (units using mango pulp imported from other states or countries shall not be considered under the priority sector.) (e) Unit for banana processing (e.g., banana chips, pulp, powder, baby food, jam, jelly, banana flower vegetables, banana trunk vegetables & pickles, etc.) (f) Unit for makhana processing (e.g., unit for producing makhana pops, making flavored and/or roasted makhana snacks, RTC kheer, baby food, etc.) (g) Natural Honey Processing (h) Processing and value addition of Spice and Herbs **Note:** There should be sufficient value addition to the agriculture produce. Units which carry out activities like washing, grading, sorting, cleaning, and packing only shall not be considered under this sector. Accordingly, all such units should also have the integrated processing/value addition and packaging facility like canning/tinning, bulk packing, coding and labelling etc.

Sectors	Investment Opportunity
Meat, Poultry and Fish Processing	(a) Meat, poultry and fish processing units (e.g. fresh, chilled, and frozen fish; fish fillets and pieces; fish cured or smoked, and fish meal fit for human consumption; fresh and chilled meat of bovine animals such as sheep or goat; meat & edible offal of poultry meat; dried eggs; etc.) (b) Modern slaughterhouse & abattoir. Note: The end product for such units should be ready to the extent for consumption/sale in the retail market or for industrial sale. Units manufacturing products that are intermediary in nature shall not qualify under this category. Accordingly, all such units should also have the integrated packaging facility like canning/ tinning, coding and labelling etc.
Ethanol Manufacturing	Ethanol manufactured from sugarcane, maize, rice, etc.
Pulses Based	(a) Dal processing units (b) Snacks & Namkeen manufacturing units
Wheat Based	(a) Pasta & Noodles manufacturing units (b) 2D & 3D Fryums making units (c) Biscuits, Cakes and Bakery products (d) Snacks & Namkeen manufacturing units
Spices and Herb Processing	(a) All branded agri-based product processing units (b) Modern processing unit for spices (for e.g. extracts essence & concentrates of spices, powder and paste manufacturing etc.) (c) Unit for extraction of food flavors, colours, oleoresins, etc. (d) Health and wellness food supplements made from herbs
Food-grain (Cereal and pulses) and oilseed processing	(a) Maize processing units with installed capacity of more than100 TPD, including units for manufacturing starch and cattle and/or poultry feed (b) Any other cereal processing/flour/starch/dough mixes, breakfast food manufacturing unit with installed capacity more than 100 TPD. (c) Pulses processing unit (d) Modern unit for oilseeds processing or extraction from raw materials obtained locally; like Vanaspati oil manufacturing from rice bran and vegetables like soya-bean, safflower/sunflower, mustard, ground nut, etc. as well as fats and oils extracted from bovine/ sheep/ goat/ fish/ marine animals, etc. Unit for solvent extraction for edible oils with or without integrated refining facility. **Note:** Processing units purely for sorting, cleaning, and packaging that do not generate any substantial value addition shall not be considered under the High Priority sector.
Tea Processing	Modern tea processing units
Honey Processing	Natural honey processing unit
Milk Processing and Dairy Product Manufacturing	(a) Milk processing units with installed capacities of more than 50 thousand litres per day (b) Units for manufacturing pasteurized milk, milk powder, ice cream powder, condensed milk, infant food, milk cream, butter milk, lassi, yogurt, cheese, ghee, khoya, ice-cream, kulfi, flavoured milk and other dairy products.

Sectors	Investment Opportunity
	(c) Units that manufacture products out of milk powder imported from other states or countries shall not be considered under the priority sector. Only products manufactured from milk procured or milk powder manufactured by another unit within the state shall be considered under the priority sector. **Note:** For consideration under the priority sector, procurement of milk by the units shall not be carried out in areas where dairy co-operatives formed by COMFED are already in operation.
Other edible preparation	(a) Modern unit for manufacturing biscuits/ cookies, etc. (b) Modern bakery unit (e.g.bread, pastries and cakes manufacturing) (c) Modern unit for manufacturing ice cream (d) Modern unit for manufacturing chocolate & non-chocolate based confectionery items (e) Unit for manufacturing of frozen or non-frozen and packaged ready to eat (RTE) meals and snacks, ready to cook (RTC) food, powdered energy concentrate, instant drink concentrate, etc.
Sugarcane Processing	(a) Manufacture of sugar (b) Manufacture of ethanol
Warehousing	(a) Fruit ripening chambers (b) Controlled atmosphere (CA)/modified atmosphere (MA) chambers, cold rooms/ deep freezers/ pre-cooling chambers (c) Multiple cold storage facilities/infrastructure including pre-cooling chambers, ripening chambers, CA/MA chambers, cold rooms, deep freezers, bulk chillers, etc. including cold chain logistic arrangements (d) Modern grain silos (e) Dry warehouse with cleaning and drying facilities
General/Business Development Services	(a) Research &development facilities, quality control laboratories/ testing laboratories, training/incubation centres/skill development centres, etc. related to the food processing sector (b) Food machinery manufacturing (c) Irradiation unit
Cold Chain	Integrated farm level processing, transportation, distribution of vegetables and horticulture produces. (Only fixed processing facilities at the farm gate shall be entitled to such facilities)
Bottling unit	Juices, Ketchup and Squash based bottling units

(b) ***High Priority sectors in the Textile and Leather & Footwear Sector.***—Apart from the units covered under **"Bihar Textile and Leather Policy"** high-priority sectors of investment in the Textile & Leather Sector shall be

Sectors	Investment Opportunity
Textile Sector	• Fibre Production/ Spinning/ Weaving/ Knitting/ Processing : (a) Cotton/ jute/ silk / banana and other natural fibre production (b) Production of man-made fibre and filament (c) Yarn Spinning (d) Power loom and knitting (e) Yarn and fabric processing • Production of Apparel and Home Textile: (a) Woven and knitted apparel manufacturing (b) Hosiery products manufacturing (c) Saree (d) Carpets and other home textiles

Sectors	Investment Opportunity
	• **Manufacturing of Technical Textiles:** Production of items under following categories: (a) Agrotech (agriculture, horticulture and forestry etc.) (b) Buildtech (building and construction etc.) (c) Clothtech (technical components of shoes and clothing etc.) (d) Geotech (geo-textiles and civil engineering etc.) (e) Hometech (components of furniture, household textiles & floor coverings etc.) (f) Indutech (flotation, cleaning and other industrial usage etc.) (g) Meditech (hygiene and medical etc.) (h) Mobiltech (automobiles, shipping, railways & aerospace etc.) (i) Oekotech (environmental protection etc.) (j) Packtech (packaging etc.) (k) Protech (personal and property protection etc.) (l) Sporttech (sport and leisure etc.) • Post Processing of Handlooms and Khadi Textile Products • Wool processing • Scouring • Combing • Spinning • Weaving • Milling
Leather Sector	▪ **Leather Processing** ➢ **Pre-tanning Processes** o Curing o Soaking o Painting o Liming o Fleshing o De-Liming o Bating o Pickling o De-Greasing ➢ **Tanning** ➢ **Post Tanning** o Splitting o Shaving o Neutralization o Dyeing o Fatliquoring o Samming o Setting Out o Final Drying o Staking & Dry Drumming o Buffing & Brushing o Finishing o Final Grading

Sectors	Investment Opportunity
	▪ **Leatherette Processing (PU Leather, PVC Leather, Faux Pas Leather, micro-Fibre leather etc.)** o Dry and wet method o Mixing o Past coating o Calendering o Foaming o Surface Coating o Cutting & Inspection ▪ **Manufacturing of leather products** o Leather shoes, leather chappals, and other footwear items of leather o Leather footwear components o Leather garments o Leather for upholstery o Leather goods (for example: labels, tags, belts, bags, purses and gloves & other accessories and fashion items) o Upholstery for automobile (cars etc.) & furniture o Saddlery and harness items ▪ **Manufacturing of Leatherette garments** o Leatherette garments o Leatherette shoes, Leatherette chappals, and other o footwear items of leatherette o Leatherette for upholstery o Leatherette goods (for example: labels, tags, belts, bags, purses and gloves & other accessories and fashion items) o Upholstery for automobile (cars etc.) & furniture ▪ **All types of Footwear** ▪ All types of footwear - rubber, plastic, fabric, textiles (cotton, wool, polyester, nylon), synthetics, foam and blending of any materials
Other covered areas in Textile & Leather Sector	▪ **Business Development Services** o R&D facilities, design studios/ facilities for prototyping, quality testing, labs, etc. for textile units ▪ **Textile Parks/ Leather Park/Processing Park** o Textile and Apparel Park o Leather and Footwear Park o Leather Park o Silk Park ▪ **Manufacturing of Accessories in Textile & Leather& Leatherette** o Manufacturing of accessories and supplying to textile firms (Bags, Zip, Button, Threads etc.) o Manufacturing of accessories and supplying to leather firms (Zip, Button, laces, Threads etc.)

(c) High Priority sectors in the IT, ITeS and ESDM Sector.—Apart from the units covered under **"IT Policy 2024"** high-priority sectors of investment in the IT, ITeS and ESDM Sector under Bihar Industrial Investment Promotion Package 2025 are as follows:

Sectors	Investment Opportunity
IT and IT enabled Services (ITeS)	• IT Products, Software and Services, SAAS • Software Development Centres • Smart Technologies • Data Centres • PC Gaming, Console Gaming, Online/ Multiplayer Gaming, Mobile Gaming, Video Game • Comics and Animated Cartoon series, fully Animated Feature Films • Visual Effects or VFX • Call-Centres, BPOs • E-Learning and E-Education • Digital content Development • Internet of Things (IoT) • Big Data and Analytics • Feature Films • Web-Designing • Global Capability Centres (GCC) • Units exclusively utilising Artificial Intelligence, Machine Learning
Electronic System Design and Manufacturing (ESDM)	• Computer peripherals and other Office Equipment • Chip Manufacturing and Design • Semiconductors • Server and storage devices • Communication and Networking devices • Automotive electronics • Medical Electronics • Industrial Electronics • Telecom electronics • Strategic electronics and devices • Electronic manufacturing services • Solar Photo Voltaic including thin film, polysilicon cells • Electronic consumer products • LEDs • Embedded software • Defence electronic equipment • Information, and broadcasting electronic devices

(d) High Priority sectors in the E-Vehicles (EV)

Sector	Investment Opportunities
E-Vehicles (EV)	○ EV 2Wheeler ○ EV 3Wheeler ○ EV 4Wheeler ○ Electric Buses ○ Electric Goods Carrier ○ EV OEMs
E-Rickshaw	○ Manufacturing of Two-wheeler &Three-wheeler E-Rickshaw

(e) High Priority sectors in the Pharmaceutical Sector

Sectors	Investment Opportunities
Manufacturing Units	a. Medicines b. Pharmaceuticals c. Medicaments including Prophylactic and Preventive Medicaments, OTC and Retail Packaged Products, Specialized Therapeutic Classes d. Ayurvedic Medicaments e. Injectables f. Transdermal
Pharmaceuticals and related segments	o API/Bulk Drugs and Drug intermediates o Key starting material o Drug formulations o Biologicals and Biosimilars o Generic Drugs o Excipient and Chemicals o Packaging Materials (Glass, Plastic, Aluminium Foil, Paper Board, Rubber)
Alternative medicine	o Phytomedicine o Ayurvedic o Homeopathy medicine
Medical devices	o Electronics Equipment o Implants o Consumables and Disposables o In Vitro Diagnostics (IVDs) products o Surgical Instruments o Medical equipment like patient monitors, anaesthesia machine, surgical microscope, electro-surgical equipment etc. o Medical Furniture (Hydraulic Beds, Operation Theatre Lights, Operation Theatre Tables) o Service equipment like blood collection tubes, gloves, catheter, urology disposable products, mouthpiece for endoscopes, etc.

(f) High Priority Sectors in Toy Manufacturing

Sector	Investment Opportunities
Toys	a. Electronic Toys b. Puzzles c. Construction Puzzles d. Dolls e. Ride Ons f. Sports Toys g. Outdoor Play Toys including Bat, Balls, Table Tennis Set, Badminton Set etc h. Infant /Pre-School Toys i. Activity Toys j. Stuffed Toys including all kind of Toys made from cloth stuffed with a soft material.

(g) High Priority sectors in the Renewable Energy Sector

Sectors	InvestmentOpportunities
Solar Power	Solar photovoltaic and Solar Thermal Power Generation, Solar Hybrid Systems and Solar applications in Domestic and Industrial Sector
Biomass	o Biomass and Biogas projects, Biomass Hybrid Systems and biomass applications in Domestic and Industrial Sector (Bagassee and Briquettes) o Black Soldier Fly(BSF) farming, Conversion of organic/agro/food waste into high-protein insect biomass
Biofuel	Fuel Based Ethanol (from sugarcane, maze, rice, etc.), Methanol, Compressed Biogas, Bio CNG
Hydel Power	o Small Hydropower projects (up to 25 MW) o Pumped Storage Projects
Green Hydrogen	o Production of Green Hydrogen using renewable energy source
Others	o Co-generation in sugar and other industries, Waste to Energy projects including municipal solid waste, industrial waste etc. based energy projects o Wind power projects o Renewable Energy modular product manufacturing

(h) High Priority sectors in the Logistics Sector

Sectors	Investment Opportunity
Warehousing & Storage	• Cold Chain Logistics (Perishables & Pharma) • Agri-Warehousing • Industrial Warehousing • Retail & E-commerce FulfillmentCenters • Automated Warehousing & Smart Inventory Systems
Last-Mile	• Urban Logistics & Hyperlocal Delivery • E-commerce & Retail Delivery • D2C (Direct to Consumer) Fulfilment
Third-Party Logistics & Fourth-Party Logistics	• Integrated Logistics Service Providers • Value-added Services (Packaging, Labelling, Kitting)
Multimodal Logistics	• Logistics Parks • Integrated Transport Networks • Dry Ports/ICDs (Inland Container Depots)

(i) High Priority sectors in the Global Capability Centre

Sectors	Investment Opportunity
Tech	IT Services, R&D, Engineering Services, Finance and Accounting, Analytics and Data Management, Human Resources (HR), Procurement and Supply Chain Management, Compliance and Risk Management
BFSI	Core Banking Operations, Financial Analytics, Risk & Compliance, Actuarial Services, Claims Processing, Fraud Detection, Investment Research, Regulatory Reporting
Manufacturing/ Industrial	Product Design & Engineering, Supply Chain Optimization, Predictive Maintenance, Quality Control Analytics, Industrial IoT (IIoT) Solutions, Process Automation

Sectors	Investment Opportunity
Consulting	Business Process Management, Strategy & Operations Support, Market Research, Data Analytics, Digital Transformation Services, Knowledge Process Outsourcing (KPO)
Healthcare & Biotech	Clinical Data Management, Medical Coding & Billing, Regulatory Affairs Support, Drug Discovery Analytics, R&D Services, Pharmacovigilance, Healthcare IT Support

(j) High Priority sectors in the Production for Media and entertainment houses - Units will be eligible for land allotment only in government industrial areas; all other incentives shall be governed by the Bihar Film Policy, 2023.

Sectors	Investment Opportunity
Content Creation & Production	• Film Production Studios (Feature Films, OTT Originals) • Film Cities & Studio Complexes • Animation, Visual Effects (VFX), & CGI Studios • Television Programming & Serials Studios • Digital Short-form Content (YouTube, Instagram, Tik Tok creators) Studios • Music Composition & Production (Streaming, Licensing) Studios
Content Post-production & Enhancement	• Video Editing, Color Grading, and Sound Design Studios • Dubbing & Subtitling Services (Regional & Foreign Languages) Studios • Motion Graphics & Virtual Production Studios • Sound Mixing, Foley, and ADR Studios • Cloud-based Production & Remote Editing Suites
Gaming & Interactive Media	• Game Design & Development (PC, Mobile, Console) Studios • Game Localisation & Testing Studios
Print Media & Publishing	• Newspaper Publishing • Magazine Publishing • Book Publishing • Printing Infrastructure & Technology • Content Syndication & Aggregation • Journalism and Editorial Services

(k) ***High Priority sectors in the Tourism Department*–Four and Five Star Hotels** will be eligible for land allotment only in government industrial areas; all other incentives shall be governed by the Bihar Tourism Policy, 2023.

2 ***Priority Sector Coverage***

(a) ***Priority sectors in the Small Machine Manufacturing sector***

Sectors	Investment Opportunity
Land/ Seed bed preparation	Tractors, power tillers, levelers, ploughs, harrow, rotavator, cultivator, ridger, dozers, scrapers.
Seeding/planting/ Sowing	Drill, seeders, planters, dibblers, trans-planters, seed cum fertilizer drills, zero tillage machines.
Spraying and dusting Equipment	Weeders, conoweeders, tillers, sprayers, dusters, mist blowers
Harvesting	Harvesters/combine harvesters, threshers, potato diggers, reapers, sheller, sickles/ straw reapers,

Sectors	Investment Opportunity
Post-harvest Equipment	Seed extractors, de-huskers, hullers/de-hullers, cleaners, graders, dryers, winnowers, trailors, grain bins.
Irrigation	Diesel pumps, electric pump-sets, solar pump sets, sprinklers, drip irrigation equipment, HDPE irrigation pipes, etc.
Small machines and components	Ancillary units for automobiles and automobiles components, diesel and electric locomotives related ancillary units, cycle manufacturing.
General/ Business Development Services	Research &development facility, quality control laboratory/ testing laboratory, design studio/ prototyping facility, training centre/ incubation centre/skill development centre
Agri-input Manufacturing units	Tissue culture labs and crop care chemical units
Non-Agricultural Machinery	Manufacture of machinery and equipment N.E.C.

(b) ***Priority sectors in the Plastic and Rubber sector***

Sectors	Investment Opportunities
Irrigation Products	Manufacturing of ISI standards PVC/CPVC pipes, emitting pipes, drippers, emitters, valves, fittings, nozzles, UV films, plant protection nets, crates, Hoses etc.
Packaging & Food Storage Products	Packing/ wrapping products for food items like tetra packs, containers, bags, etc.
Water Supply Products	Manufacturing of ISI standards PVC/ CPVC pipes
Electrical Fittings	Manufacturing of PVC pipes and Electrical fittings
Automobile Products	Plastic Automobile parts
Medical Supplies	Disposable syringes, gloves, blood storage pouches, catheters/ pipes, etc. and plastics used in medical field.
Building Construction	Plastic and rubber components for building construction
Sports and leisure	Manufacture of plastics and rubbers items for sports and leisure
Plastic Testing	Plastic testing laboratories accredited with ISO/IEC-17025 standards

(c) ***Priority sectors in the Healthcare Sector***

Sectors	Investment Opportunities
In-patient Health Care Facilities	(Specialty hospitals, Super-Specialty hospitals, Multi-Specialty hospitals – Minimum 100 Bed Capacity), Ultra-Modern Trauma centres, Health Care Facilities operating in PPP mode (Minimum investment by the Private Player should be more than 50% of the Total Approved Project Cost)
Emergency Medical Services	Mobile medical units, Blood Banks
HRD/Skill Development Services	HRD/ skill development centres (hospital services, bio-medical equipment maintenance etc.)

Sectors	Investment Opportunities
Manufacturing Units-Equipment & Supplies	a. Medical equipment like patient monitors, anaesthesia machine, surgical microscope, electro-surgical equipment etc. b. Service equipment like blood collection tubes, gloves, catheter, urology disposable products, mouth piece for endoscopes, etc.
Nursing Colleges	Nursing Colleges Registered with Indian Nursing Council/ Bihar State Nursing Council or National/State University Affiliation

(d) ***Priority sectors in the Wood Based Industries Sector***

Sectors	Investment Opportunities
Pulp and Paper industries	Establishment of Paper Mills for the production of Paper out of agro forestry and agro based produce
Matchwood Industries	Production of Matchsticks and Match Boxes
Furniture (General, Parts & Miscellaneous)	a. Timber and Sawn Wood Industries, housing and construction material made of Timber and Sawn wood b. Modular Furniture, Storage Cabinets, Bookcases and Racks, TV Units / Entertainment Units, Display Shelves, Shoe Racks, Bar Furniture / Mini Bars, Sideboards and Buffets, Wall-mounted Storage Units, Foldable or Collapsible Furniture, Hallway Units, Corner Tables / End Tables, Multipurpose Utility Furniture, Vanity Units, Movable Room Partitions c. Table Legs, Cabinet Handles and Hinges, Drawer Slides, Armrests, Backrests, Cushion Bases, Frame Structures, Panel Boards, Furniture Casters and Wheels, Mounting Brackets and Support Components
Plywood, Plyboard, Laminate and Veneer Manufacturing	(a) For Furniture and Interior Decorations of offices and homes (b) To be used in Floors, walls and roofs in transport vehicles (c) For Floors subjected to heavy wear in various buildings and factories
Bamboo based industries	Production of Bamboo based items
Particle Board Manufacturing	(a) To be used as a substitute for natural constructional wood (b) To be used for Wood flooring/ Interior decoration/ Furniture
Fibre Board Manufacturing	(a) To be used as a roofing material for a low-slope roof. (b) To be used as wall slab, door board, floor, furniture and other decorations instead of wood (c) To be used as heatproof or acoustical materials
Value Addition Industries	(a) Wood/ Bamboo seasoning and Preservation industries (b) Briquettes made of Plantation and industrial wood residues (c) Value added briquettes as feed stock for biomass power generation industry, boiler industries and other industries requiring biomass for meeting the energy demands.

(e) ***Priority sectors in the General Manufacturing Industries***

Sectors	Investment Opportunities
Automobiles	(a) Manufacture of motor vehicles, trailers and semi-trailers, manufacture of bodies (coachwork) for motor vehicles; manufacture of powered two & three wheelers (b) Manufacture of Electric vehicles and Electric Vehicle Supply Equipment. (c) OEM Products & Manufacturing
Paints and Chemicals	Manufacturing of Paints and Chemicals
Defence Ancillaries	Manufacture of weapons, ammunition and allied items
Paints and Chemicals	Manufacturing of Paints and Chemicals
Jewellery	Manufacture of jewellery, precious and semi-precious stone works
Metals & Fabrication	(a) Manufacture of basic iron and steel, basic metals, nonferrous metals, casting of metals (b) Manufacture of fabricated metal products, except machinery and equipment (c) casting of metals Deformed Steel Bars, TMT Bars (Thermo-Mechanically Treated Bars), Hot Rolled Reinforcement Bars, Twisted Steel Bars, Mild Steel Deformed Bars, High Yield Strength Deformed (HYSD) Bars, Plain Round Bars, Forged Steel Rods, Hot Drawn Steel Rods, Construction Rebars, Structural Reinforcing Rods, Hot Extruded Steel Bars, Direct Reduced Iron (DRI), Sponge Iron, Hot Briquetted Iron (HBI), Cold DRI Pellets, DRI Lumps, Sponge Iron Briquettes, DRI Fines, Metallized Iron Pellets, Iron Ore-Based Metallics, Low Residual DRI, High-Purity Sponge Iron, DRI Feedstock (for Electric Arc Furnaces), DRI Compacts, Iron Pellets for Steelmaking, Pre-reduced Iron Pellets
Sports Goods	Sports Goods (Equipment and Gear, Training and Fitness, Outdoor adventure gear, Specialised sports goods) except Apparels and Footwear
Telecommunication	Manufacture of telecommunication equipment's,Mobile & Wireless Communication Devices, Networking Devices and Accessories & Peripheral Communication Equipment
Furniture	**Furniture**made up of Plastic, Glass, Leather, Modular, MDF, Aluminium, Metal or a mix of above base materials

Sectors	Investment Opportunities
Battery Manufacturing	**a. Automotive Batteries** • Manufacturing of lithium-ion batteries for Electric Vehicles (EVs), Hybrid Electric Vehicles (HEVs), and Plug-in Hybrid Electric Vehicles (PHEVs) • Battery packs, modules, and cells used in two-wheelers, three-wheelers, passenger cars, commercial vehicles, and electric buses • Battery Management Systems (BMS) for EVs **b. Energy Storage Systems (ESS)** a. Lithium battery solutions for grid-scale and off-grid power storage systems b. Storage systems integrated with renewable energy sources such as solar, wind, and hydro c. Batteries used for load balancing, peak shaving, and emergency backup in residential, commercial, and industrial installations **c. Consumer and Industrial Electronics** • Lithium batteries used in mobile phones, laptops, tablets, wearable devices, drones, and portable medical devices • Batteries for industrial tools, robotics, and automation systems **d. Solar and Renewable Energy Applications** • Batteries designed for solar home systems, solar lanterns, and solar-powered appliances • Off-grid energy storage solutions tailored to rural and remote area electrification **e. Manufacturing and Assembly of Battery Components** • Production of lithium battery cells, modules, and packs • Manufacturing of anodes, cathodes, separators, and electrolytes • Integration of battery enclosures, thermal management systems, and control units **f. Recycling and Second-Life Applications** **g.** Facilities for battery recycling, resource recovery (e.g., lithium, cobalt, nickel) **h.** Refurbishing and repurposing batteries for secondary applications like stationary energy storage
Rice Straw Based Products	Disposable plates and containers made of rice straw
Agri residue including hay-Stack based products.	Agri residue including haystack-based units for Ethanol, Methanol& Biofuel including Bio-Gas manufacturing.

(f) ***Priority sectors in the Health and Wellness Centres***

Sectors	InvestmentOpportunities
Medical Treatment	Treatment for curative purposes may include cardiac surgery, organ transplant, hip and knee replacement.
Cures through Traditional Systems of Medicine	AYUSH (Ayurveda, Yoga & Naturopathy, Unani, Siddha and Homeopathy) Centres.

(g) ***Priority sectors in Waste Recycling***

Sectors	Investment Opportunities
Waste Recycling Units	Only if the finished product of a waste recycling unit is used in manufacturing of other product
Hospital Waste Management Services	Bio-medical waste management units
E-Waste Management Units	Collection, segregation, dismantling, and recycling of electronic waste
Plastic Waste Recycling Units	Processing of plastic waste into reusable granules or finished goods
Paper Waste Recycling Units	Recycling of used paper into pulp for producing packaging or writing paper
Metal Scrap Recycling Units	Processing and recovery of ferrous and non-ferrous metals for reuse in industrial production
Construction & Demolition Waste Units	Processing C&D waste into aggregates, bricks, or tiles
Hazardous Waste Management Units	Treatment, storage, and disposal facilities (TSDF) for industrial hazardous waste
Used Oil Re-refining Units	Recovery and purification of used lubricating oil for reuse
Textile and Garment Waste Units	Recycling of pre- and post-consumer textile waste into fiber or insulation material
Tyre and Rubber Recycling Units	Pyrolysis or shredding of end-of-life tyres to produce fuel oil, carbon black, and steel
Industrial Sludge Treatment Units	Processing and stabilization of sludge from CETPs/ETPs for co-processing or disposal
Multi-layer Plastic (MLP) Waste Units	Conversion of MLPs into fuel, tiles, or construction material
RDF (Refuse Derived Fuel) Units	Production of alternative fuel from non-recyclable waste for use in cement kilns, boilers
Material Recovery Facilities (MRFs)	Sorting and segregation of municipal solid waste for channelizing recyclables
Waste-to-Energy (WTE) Plants	Generation of power from incineration of municipal solid waste
Landfill Gas Recovery Units	Capturing and utilization of methane gas from sanitary landfills

Annexure -3

(Option 1 : Interest Subvention + Tax Related Incentives)

Option- 1 i.e. eligible units opting for Interest Subvention and Tax Related Incentive shall be entitled to the following benefits: -

Type of Incentive	Salient Features
Interest Subvention	a) State shall extend "Interest Subvention" to all the eligible units onthe term loan availed by the unit from a {scheduled commercialbank} or financial institution approved by RBI/SEBI. b) Rate of interest for interest subvention will be 10% or actual rate of interest on term loan, whichever is lower. For micro and small units, there shall be an interest subvention of 12%. c) The subvention limit for **High-Priority Sectors** shall be 50% of the approved project cost. The upper limit of this subvention shall be **Rs.40 Crore.** d) The subvention limit for **Priority Sectors** shall be 30% of the approved project cost. The upper limit of this subvention shall be **Rs.20 Crore**. e) The subvention limit for **Non-Priority Sectors** shall be 15% of the approved project cost. The upper limit of this subvention shall be **Rs.20 Crore**. f) For Micro & Small Units **CGTMSE charges** shall be paid in addition
AND	
Tax Related Incentive	a) All new units can avail SGST reimbursement benefits with a **maximum limit as defined below:** **i. High- Priority sector: 100% of the approved project cost** **ii. Priority sector: 100% of the approved project cost** **iii. Non-priority sector: 70% of the approved project cost** b) (1) All eligible units will be provided **100% reimbursement against the SGST deposited (80% in case of units in Priority Sector)**in the account of the State Government from the Electronic Cash Ledger after adjustment of IGST and SGST credit available in the Electronic Credit Ledger from the date of implementation of this package. This reimbursement will be provided to eligible units up to 5 years from the date of commercial production of the units. The Department of Industries will reimburse computed SGST based on the report received from the Commercial Taxes Department. The said reimbursement will be given subject to the following conditions: - i. Claim for reimbursement will be made by the Units in prescribed format on quarterly basis by the end of the month immediately succeeding the quarter. ii. Tax amount paid by the eligible unit from Electronic Cash Ledger will be certified by Commercial Taxes Department on the basis of the statements filed and the payment receipts. iii. At any stage after sale, supply by the unit, in case of an inter-state supply of such goods (sale or inventory transfer) by a registered dealer, amount equivalent to SGST utilized in payment of IGST liability in relation to such inter-state supply would be recoverable from the unit and such recovery will be made through adjustment from the next installment of reimbursement if the unit is eligible for next installment of reimbursement. In case the unit is not eligible for the next installment, the Promoters of the unit would be liable to deposit the said amount in the Government Treasury and in the event of default by the Promoters in depositing the amount, the said amount

Type of Incentive	Salient Features
	will be recoverable as dues of land revenue. iv. For the purposes of calculation GST reimbursement for the payment of output tax, the eligible amount available in credit ledger will be calculated in the following manner: a. The available IGST credit of the unit, shall be first adjusted against the IGST to be payable by the unit and thereafter balance IGST credit shall be divided into two parts, one half shall be paid for CGST tax payment while the second half shall be utilized for SGST payment. b. The available SGST credit shall be first utilized for SGST tax payment and thereafter the SGST credit shall be adjusted for IGST payment, if there is no dues of CGST credit. 49 (5)(c) of GST Act. c. SGST shall not be utilized for CGST payments vice-versa. 49(5)(e)(f) of GST Act. d. As per the calculation of credit prescribed above, the cash amount due for SGST tax payment or the cash amount actually deposited will be compared and reimbursement as per the package shall be calculated on the basis of whichever is less. e. The unit will utilize the full amount of IGST and SGST credit for the payment of output tax. In case available credit is not fully utilized, the amount of such available and unutilized credit will be deducted from the next reimbursable claim of the unit. v. Calculation of reimbursable / adjustable / depositable amount as referred above shall be done by the Commercial Taxes Department based on the statements filed by the applicant unit and related dealers and the same will be intimated to the Department of Industries and if required, recovery in such cases will be made by the Department of Industries. (2) For the purpose of certification of IGST and SGST credit utilized in discharging SGST liability as referred above, confirmation of receipt of amount inherent in such credit, and computation of reimbursable claim of the Unit and procedure related to its resources, guidelines may be issued by the Commercial Taxes Department, from time to time. (3) Industrial units having production less than **25% of installed capacity** in a year shall not be eligible for SGST reimbursement in that year distinct from their trading GST account. (4) All new units shall be eligible for **100% reimbursement of the electricity duty** on power including captive power consumed by the same unit or exported to the BSPHCL from the date of commencement of commercial production for a period of 5 years subject to the overall limit defined above. Electricity duty exemption will not be available on captive power exported to entities other than BSPHCL. (5) Under BIIPP 2025 only those industrial units shall be eligible for reimbursement of NET SGST which do manufacturing of goods. The unit which engages in manufacturing and also engage in trading of goods which they don't manufacture, will have to take a separate GST for manufacturing, to be eligible for availing SGST benefits. This provision shall be applicable not only for BIIPP 2025 but also for the Industries which are otherwise eligible in BIIPP 2016.

Annexure-4
(Option 2 - Special SGST Package)

Type of Incentive	Salient Features
Special SGST Package	**i.** a. All new units will be entitled to receive 100% reimbursement against the admitted SGST deposited in the account of the state government (excluding any tax paid by them arising out of a purely trading business) from the date of commencement of commercial production. The SGST reimbursement will be applicable only to the net tax payable, after adjustment of IGST and SGST credit available in the Electronic Credit Ledger, from the date of implementation of this package. This reimbursement will be provided to eligible units up to 14 years from the date of commercial production of the units. b) (1)Department of Industries will reimburse computed SGST based on the report received from the Commercial Taxes Department. The said reimbursement will be given subject to the following conditions: - i. Claim for reimbursement will be made by the Units in prescribed format on quarterly basis by the end of the month immediately succeeding the quarter. ii. Tax amount paid by the eligible unit from Electronic Cash Ledger will be certified by the Commercial Taxes Department on the basis of the statements filed and the payment receipts. iii. At any stage after sale, supply by the unit, in case of an inter-state supply of such goods (sale or inventory transfer) by a registered dealer, amount equivalent to SGST utilized in payment of IGST liability in relation to such inter-state supply would be recoverable from the unit and such recovery will be made through adjustment from the next installment of reimbursement if the unit is eligible for next installment of reimbursement. In case the unit is not eligible for the next installment, the Promoters of the unit would be liable to deposit the said amount in the Government Treasury and in the event of default by the Promoters in depositing the amount, the said amount will be recoverable as dues of land revenue. iv. For the purposes of calculation GST reimbursement for the payment of output tax, the eligible amount available in credit ledger will be calculated in the following manner: a. The available IGST credit of the unit shall be first adjusted against the IGST to be payable by the unit and thereafter balance IGST credit shall be divided into two parts, one half shall be paid for CGST tax payment while the second half shall be utilized for SGST payment. b. The available SGST credit shall be first utilized for SGST tax payment and thereafter the SGST credit shall be adjusted for IGST payment, if there is no dues of CGST credit. 49 (5)(c) of GST Act. c. SGST shall not be utilized for CGST payments vice-versa. 49(5)(e)(f) of GST Act. d. As per the calculation of credit prescribed above, the cash amount due for SGST tax payment or the cash

Type of Incentive	Salient Features
	amount actually deposited will be compared and reimbursement as per the package shall be calculated on the basis of whichever is less. e. The unit will utilize the full amount of IGST and SGST credit for the payment of output tax. In case available credit is not fully utilized, the amount of such available and unutilized credit will be deducted from the next reimbursable claim of the unit. v. Calculation of reimbursable/adjustable/depositable amount as referred above shall be done by the Commercial Taxes Department based on the statements filed by the applicant unit and related dealers and the same will be intimated to the Department of Industries and if required, recovery in such cases will be made by the Department of Industries. (2) For the purpose of certification of IGST and SGST credit utilized in discharging SGST liability as referred above, confirmation of receipt of amount inherent in such credit, and computation of reimbursable claim of the Unit and procedure related to its resources, guidelines may be issued by the Commercial Taxes Department, from time to time. (3) Industrial units having production less than **25% of installed capacity** in a year shall not be eligible for SGST reimbursement in that year distinct from their trading GST account. (4) Under BIIPP 2025 only those industrial units shall be eligible for reimbursement of NET SGST which do manufacturing of goods. The unit which engage in manufacturing and also engage in trading of goods which they don't manufacture, will have to take a separate GST for manufacturing, to be eligible for availing SGST benefits. This provision shall be applicable not only for BIIPP 2025 but also for the Industries which are otherwise eligible in BIIPP 2016.

Annexure-5
(Additional Incentives)

Type of Incentive	Salient Features
Renewable Energy Usage Incentive	a) Units willing to install green and environmentally friendly technologies based on renewable energy sources such as solar/ wind/water/ biomass/ hybrid solar-wind systems/ any other green energy source greater than 10KW capacity will be reimbursed @20% of cost on purchase and installation of green and environmentally friendly technology, subject to a maximum amount of Rs 6 Lakh. b) The Incentive will be provided in 2 instalments and shall be released after verification of installation of green technology by joint team of officials designated by the Department of Industries and Power Department. 50% of the incentive amount shall be released after 3 months of installation and operation –remaining 50% shall be released after one year of installation and operation of technology in the industrial unit. c) The cost incurred in installing renewable energy unit will be over and above the DPR and can be utilized by new as well as existing unit.
Skill Development Incentive	As per BIIPP 2016
Exemption from Stamp Duty/ Registration Charges	
Land Conversion Fees	
Incentive for Private Industrial Park	

Annexure-6

(Land allotment Process)

***Procedure of land allotment.*—The following procedure for land allotment shall apply exclusively to units approved under the Bihar Industrial Investment Promotion Package (BIIPP) 2025:**

i. The prospective investors shall submit their land preference along with Stage-1 online application on the Single Window Portal. Only online applications will be considered for the purpose of land allotment.

ii. Only projects approved under BIIPP 2025 will be eligible to get the land at a concessional rate.

iii. Land shall be allotted initially for a period of 30 years at proportionately reduced rates in place of the prevailing rates for a 90-year lease. The lease period may be further extended, subject to applicable terms and conditions.

iv. The BIADA (Bihar Industrial Area Development Authority) shall upload the list of allottable plots, available for allotment to prospective investors, on its website https://biada1.bihar.gov.in/Default.aspx Land application will be processed through the same portal only.

v. All allotments of land shall be made through the PCC. The meetings of the PCC shall be convened regularly, and their frequency—whether weekly, fortnightly, monthly, or as otherwise required—shall be determined by BIADA based on necessity and volume of proposals.

vi. The list of allottable land plots shall be updated online after each Project Clearance Committee (PCC) meeting, and on a real-time basis as and when required.

vii. All definitions, guiding principles, general conditions, eligibility criteria and other provisions related to Land allotment, not specifically mentioned in the **Bihar Industrial Investment Promotion Package, 2025 (BIIPP 2025)** shall be governed by the provisions of the **BIADA Land Allotment Policy 2022, Its subsequent amendments and rules so formulated by the authority for the purpose of Allotment of land in BIADA**.

viii. Such plots where multiple applications are received for allotment then the allotment shall be examined in terms of eligibility criteria and parameters as laid down under active BIADA Land Allotment Policy along with feasibility of the project in that specific region. Final decision on the allotment of these plots will be taken by BIADA Board.

A. *Land allotment Process (at a concessional rate at 50% of the notified rate of the BIADA)*

i. All allotments of land shall be made through the PCC. The Managing Director shall have the right to place recommendations before the PCC for reconsideration of proposals.

ii. For allotment of land under the concessional package i.e., at a concessional rate of 50% of the notified rate of the Bihar Industrial Area Development Authority (BIADA),investors shall be required to furnish a Bank Guarantee (BG) equivalent to the balance value of the land (i.e., the difference between the concessional rate and the full notified BIADA rate).

iii. The BG shall be submitted to BIADA and shall remain valid until the stipulated project milestones i.e. at least 25% construction of the unit by March 31, 2027, is achieved. In the event of non-compliance with the milestone within the prescribed timeframe, the submitted BG shall be forfeited by BIADA.

iv. The Bank Guarantee shall be released upon satisfactory verification that the investor has completed a minimum of 25% of the construction of the industrial unit by March 31, 2027, as certified by the respective General Manager, District Industries Centre or Managing Director, Bihar Industrial Area Development Authority. For Mega/Super Mega industries, the certificate issued by Director

Technical Development will be acceptable. In case of any dispute regarding the minimum of 25% of the construction of the industrial unit by **March 31, 2027**, the decision of the Additional Chief Secretary/ Principal Secretary/Secretary, Department of Industries Shall be considered final.

v. In case of any conflict on land allotment or dispute regarding process interpretation, the matter shall be decided by the BIADA Board, and such decision shall be final and binding on all concerned parties.

B. ***Land allotment Process (at a token rate of ₹ 1)***

i. The prospective investors shall submit their land preference along with Stage-1 online application on the Single Window Portal. Only online applications will be considered for the purpose of land allotment.

ii. The selection of land parcels required by prospective investors shall be facilitated exclusively through the BIIPP-2025 application window, integrated with the Single Window Clearance (SWC) system available on the SIPB portal of the Department of Industries.

iii. The evaluation and clearance procedure under Stage-1 shall remain consistent with the provisions stipulated in the Bihar Industrial Investment Promotion Policy (BIIPP), 2016, unless modified through subsequent notifications or policy revisions issued by the Department of Industries.

iv. Upon submission of the application and successful clearance of the Stage-1 evaluation process, investors shall be granted Provisional Land Allotment Clearance along with the Stage-1 clearance. This clearance shall serve as an in-principal approval, and this shall be mandatory for land allotment through BIADA.

v. For allotment of land at a token rate of ₹1—investors shall be required to furnish a Bank Guarantee (BG) equivalent to the balance value of the land (i.e., the difference between the concessional rate and the full notified BIADA rate). The BG shall be furnished after Stage-1 clearance but prior to the signing of the land lease agreement with BIADA.

vi. The BG shall be submitted to BIADA, and shall remain valid until the stipulated project milestones i.e. at least 25% construction of the unit by March 31, 2027, is achieved. In the event of non-compliance with the milestone within the prescribed timeframe, the submitted BG shall be forfeited by BIADA.

vii. Upon submission of the BG, Land Concession Letter addressing to Managing Director (MD), BIADA shall be issued by the Director, Department of Industries. Following the issuance of the Land Concession Letter by Department of Industries, BIADA shall effectuate the signing of land lease of the required land with the investor in the industrial area of their choice according to the concessional land rate as per BIIPP 2025, in accordance with the provisions of the prevailing BIADA Land Allotment Policy as amended from time to time.

viii. The Bank Guarantee shall be released upon satisfactory verification that the investor has completed a minimum of 25% of the construction of the industrial unit by March 31, 2027, as certified by the respective General Manager, District Industries Centre or Managing Director, Bihar Industrial Area Development Authority.For Mega/Super Mega industries, the certificate issued byDirector Technical Development will be acceptable. In case of any dispute regarding the minimum of 25% of the construction of the industrial unit by **March 31, 2027**, the decision of the Additional Chief Secretary/ Principal Secretary/Secretary, Department of Industries Shall be considered final.

C. ***Additional Guidelines for land allotment—***

i. As per the provisions of the Bihar Industrial Investment Promotion Package 2025, BIADA may allot land up to a maximum of 5 acres in any Industrial Area for IT/ITES services, multispecialty/super specialty/specialty hospitals (with 100+ beds), 4-star and 5-star hotels, and start-up co-working spaces. However,

for the top 100 medical or engineering colleges as listed by NIRF (Ministry of Education, Government of India), land allotment up to 5 Acres shall be permissible in Region-B. Further, in any given Industrial Area, only one such service unit shall be allotted land.

ii. However, there will not be any such upper limit on land allotment in Region- A and in the specific designated parks (as mentioned in section "*6.4designated sectoral industrial parks"). For exampletop 100 medical or engineering colleges listed by NIRF (Ministry of Education, Government of India) may take land (As required) in designated Education and Medicity park proposed in Bakhtiyarpur (Patna)Simaria (Begusarai).*

iii. For service units requiring land beyond 5 acres, BIADA Board may consider allotment on a case-to-case basis, subject to feasibility and merit of the proposal.

Annexure-7
(Definition)

Terminology	Definition
Approved Project Cost	For the purpose of calculation of incentive under this package, the Approved Project Cost shall mean the project cost finally approved by the State Government. The Approved Project Cost shall be the basis for determining the incentives.
BIADA	Bihar Industrial Area Development Authority
CNG	Compressed Natural Gass
Date of commercial production	The "Date of Production" of an industrial unit shall mean the date on which the unit actually commences commercial production of the item for which the unit has been registered. As regards the date of production of Micro, Small and Medium units, the certificate issued by the respective General Manager, District Industries Centre or Managing Director, BIADA (Bihar Industrial Area Development Authority) would be valid. For large industries, the certificate issued by Director Technical Development will be acceptable. In case of any dispute regarding the date of production, the decision of the Principal Secretary, Department of Industries shall be final.
Diversification Project	Projects which undertake diversification shall satisfy the following conditions:- There shall be a {minimum 25% increase} in the Approved Project Cost with respect to the original value without depreciation and establishment of new product line by the unit.
Domicile of the State	Domicile of the State means those who have been defined by the State Government, from time to time, as original domiciles of the state and who hold the certificate issued for this purpose by the competent authority
Expansion Project	Projects which undertake expansion shall satisfy the following conditions: There shall be a {minimum 25% increase} in the initial installed production capacity.
Fixed Capital Investment (FCI)	Fixed Capital Investment includes investment in land (maximum 20% of fixed capital investment excluding land), plant & machinery, electrical installations and all other assets necessary to set up the unit but shall exclude cost of working capital, contingencies, interest during construction period, and any other unexplained cost component

<table>
<tr><th>Terminology</th><th>Definition</th></tr>
<tr><td>Modernization Project</td><td>Projects which undertake modernization shall satisfy the following conditions: There shall be a {minimum 25% increase} in the installed production capacity as a result of modernization.</td></tr>
<tr><td>MSME</td><td>Micro, Small and Medium Enterprise (MSME): Government of Bihar follows the MSME definition laid out by Government of India as per MSMED Act, 2025 (as updated from time to time).
<table>
<tr><th>Category</th><th>Bihar Industrial Investment Promotion Package (BIIPP) 2025</th></tr>
<tr><td>MSME</td><td>Micro: Investment limit is ₹2.5 crore, and the turnover limit is ₹10 crore ;
Small: Investment limit is ₹25 crore, and the turnover limit is ₹100 crore ;
Medium: Investment limit is ₹125 crore, and the turnover limit is ₹500 crore</td></tr>
</table></td></tr>
<tr><td>Large, Mega and Super Mega</td><td>For administering the incentives, the following three investment commitment-based Project Categories have been identified (Mentioned in below Table). The minimum Capital Investment required to be eligible for each Project Category will be termed as the Threshold Investment for the respective categories.
<table>
<tr><th>S.NO.</th><th>Category</th><th>Bihar Industrial Investment Promotion Package (BIIPP) 2025</th></tr>
<tr><td>1</td><td>LARGE</td><td>Approved Project Cost Greater than ₹50 Cr and Up to₹200 Cr</td></tr>
<tr><td>2</td><td>MEGA</td><td>Approved Project Cost is more than ₹ 200 Cr and Up to₹ 500 Cr</td></tr>
<tr><td>3</td><td>Super Mega</td><td>Approved Project Cost ismore than₹ 500 Cr</td></tr>
</table></td></tr>
<tr><td>Plant and Machinery (P&M)</td><td>P&M means the investment made by the unit in the plant and machinery and equipment, quality certification and testing laboratories accredited
by National Accreditation Board for testing and calibration laboratories
excluding investment made in land and dwelling units</td></tr>
<tr><td>Women Entrepreneur</td><td>Women entrepreneur means such domicile women of the state who are 1st generation entrepreneurs and who have established units as sole proprietor or invariably have a 100% share in partnership/private limited companies.</td></tr>
<tr><td>MSME</td><td>As per definition under the MSMED Act 2025</td></tr>
<tr><td>Special Category Entrepreneurs</td><td>Scheduled Castes (SC), Scheduled Tribes (ST), Extremely Backward Classes (EBC), women, differently abled persons,</td></tr>
</table>

Terminology	Definition
	war widows and third genders entrepreneurs
Scheduled Caste / Scheduled Tribe Entrepreneurs	Scheduled Caste / Scheduled Tribe entrepreneurs mean such entrepreneurs who have established units as sole proprietor or invariably have a 100% share in partnership/private limited companies.
Term Loan	Term Loan means term loan sanctioned and disbursed by banks/financial institutions for financing.

Note: Definitions not specifically mentioned here would carry the same meaning as in the Bihar Industrial Promotion Policy 2016

MIHIR KUMAR SINGH
Additional Chief Secretary.

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अधीक्षक, सचिवालय मुद्रणालय,
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